



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPLICATION FOR CERTIFICATE**  
Mail to: SC Department of Revenue, Registration Section,  
Columbia, SC 29214-0140

**ST-10**  
(Rev. 7/24/14)  
5012

OFFICE USE ONLY

SID \_\_\_\_\_

(1) Owner/Partnership/Corporate Name \_\_\_\_\_  
(If individual, print or type full name.) (If partnership, list all partners. If corporation, list all principal officers.)

(2) SSN/FEIN \_\_\_\_\_

(3) Name of Business or Firm \_\_\_\_\_  
(Please Print or Type)

(4) Location Requesting Exemption \_\_\_\_\_  
(Street) (City) (State) (ZIP) (County)

(5) Mailing Address \_\_\_\_\_  
(Street) (City) (State) (ZIP)

(6) Type of Ownership \_\_\_\_\_ (6a) Business Telephone \_\_\_\_\_  
(Privately owned, partnership, corporation, etc.)

(7) Nature of Business \_\_\_\_\_  
(Manufacturing, Processing, Mining, Quarrying, Wholesaling, Drycleaning, Broadcasting, Motion Picture, etc.)

(a) Give a complete explanation of your operations: \_\_\_\_\_

(If additional space is required, attach a separate page.)

(b) If wholesaler, do you make sales to those other than licensed retailers or other wholesalers for resale?

( ) Yes ( ) No

(8) South Carolina Retail License/Registration No. \_\_\_\_\_ for this location.  
(000-00000-0)

(9) List location of **all** sales houses, offices or other places of business maintained in South Carolina for which this application applies:

Name under which office or place of business is operated	Address	City	Retail License or Registration No.
_____	_____	_____	_____
_____	_____	_____	_____

(If additional space is required, attach a separate page.)

(10) Indicate in space below the exemption number or numbers for which application is made. (See reverse side of this form for Schedule of Exemptions/Exclusions.) \_\_\_\_\_

(11) Location of Records \_\_\_\_\_  
(Street) (City) (State) (ZIP)

(12) Contact Person \_\_\_\_\_ (12a) Telephone Number \_\_\_\_\_

(13) Email address \_\_\_\_\_

I hereby certify that this application, including the accompanying schedule, if any, has been examined by me and to the best of my knowledge and belief, this information is true and correct. I understand that if a certificate is issued under one or more of the listed authorities that this certificate is to be CITED ONLY for the items approved by the South Carolina Department of Revenue. I understand further that, in the event any of the materials purchased in accordance with the certificate are withdrawn or used for other purposes, I will report same to the South Carolina Department of Revenue and remit any tax due thereon.

**IMPORTANT**

APPLICATION MUST BE SIGNED BY OWNER, PARTNER OR IF CORPORATION, AUTHORIZED PERSON.

Signature

Title

Date

## **SCHEDULE OF EXEMPTIONS UNDER SECTION 12-36-2120 of Article 21**

- (9) Coal, or coke or other fuel sold to manufacturers, electric power companies, and transportation companies for:
- (a) Use or consumption in the production of by-products;
  - (b) The generation of heat or power used in manufacturing tangible personal property for sale. For purposes of this item, 'manufacturer' or 'manufacturing' includes the activities of a processor;
  - (c) The generation of electric power or energy for use in manufacturing tangible personal property for sale; or
  - (d) The generation of motive power for transportation. For purposes of this item, 'manufacturers' and 'manufacturing' includes the activities of mining and quarrying.
- (14) Wrapping paper, wrapping twine, paper bags and containers, used incident to the sale and delivery of tangible personal property;
- (17) Machines used in manufacturing, processing, recycling, compounding, mining, or quarrying tangible personal property for sale. 'Machines' include the parts of machines, attachments, and replacements used, or manufactured for use, on or in the operation of the machines and which (a) are necessary to the operation of the machines and are customarily so used, or (b) are necessary to comply with the order of an agency of the United States or this State for the prevention or abatement of pollution of air, water, or noise that is caused or threatened by any machine used as provided in this section. This exemption does not include automobiles or trucks. As used in this item 'recycling' means any process by which materials that otherwise would become solid waste are collected, separated, or processed and reused, or returned to use in the form of raw materials or products, including composting, for sale. In applying this exemption to machines used in recycling, the following percentage of the gross proceeds of sale, or sales price of, machines used in recycling are exempt from the taxes imposed by this chapter: Fiscal Year of Sale Percentage, Fiscal year 1997-98 fifty percent; after June 30, 1998, one hundred percent.
- (19) Electricity used by cotton gins, manufacturers, miners, or quarriers to manufacture, mine or quarry tangible personal property for sale. For purposes of this item, 'manufacturer' or 'manufacture' includes the activities of processors.
- (24) Supplies and machinery used by laundries, cleaning, dyeing, pressing or garment or other textile rental establishments in the direct performance of their primary function, but not sales of supplies and machinery used by coin-operated laundromats;
- (26) All supplies, technical equipment, machinery, and electricity sold to radio and television stations, and cable television systems, for use in producing, broadcasting, or distributing programs;
- (43) All supplies, technical equipment, machinery, and electricity sold to motion picture companies for use in filming or producing motion pictures. For the purposes of this item, 'motion picture' means any audiovisual work with a series of related images either on film, tape, or other embodiment, where the images shown in succession impart an impression of motion together with accompanying sound, if any, which is produced, adapted, or altered for exploitation as entertainment, advertising, promotional, industrial, or educational media; and a 'motion picture company' means a company generally engaged in the business of filming or producing motion pictures;
- (52) Parts and supplies used by persons engaged in the business of repairing or reconditioning aircraft owned by or leased to the federal government or commercial air carriers.
- (56) "Machines used in research and development. 'Machines' includes machines and parts of machines, attachments, and replacements which are used or manufactured for use on or in the operation of the machines, which are necessary to the operation of the machines, and which are customarily used in that way. 'Machines used in research and development' means machines used directly and primarily in research and development, in the experimental or laboratory sense, of new products, new uses for existing products, or improvement of existing products." Effective for tax years beginning after June 30, 2001.
- (71) Any device, equipment or machinery used to generate, produce or distribute hydrogen and designated specifically for hydrogen applications or for fuel cell applications, and any device, equipment or machinery used predominantly for the manufacturing of, or research and development involving hydrogen or fuel cell technologies.
- (72) Any building materials used to construct a new or renovated building or any machinery or equipment located in a research district. However, the amount of the sales tax that would be assessed without the exemption provided by this section must be invested by the taxpayer in hydrogen or fuel cell machinery or equipment located in the same research district within twenty-four months of the purchase of an exempt item.

### **EXCLUSIONS UNDER SECTION 12-36-120 of Article 1**

- (1) Tangible personal property to licensed retail merchants, jobbers, dealers or wholesalers for resale, and do not include sales to users or consumers;
- (2) Tangible personal property to a manufacturer or compounder as an ingredient or component part of the tangible personal property or products manufactured or compounded for sale;
- (3) Tangible personal property used directly in manufacturing, compounding, or processing tangible personal property into products for sale;

### **DIRECT PAY PERMIT UNDER SECTION 12-36-2510 of Article 25**

(1) Notwithstanding other provisions of this chapter, when, in the opinion of the Department of Revenue, the nature of a taxpayer's business renders it impracticable for the taxpayer to account for the sales or use taxes, as imposed by this chapter, at the time of purchase, the Department of Revenue may issue its certificate to the taxpayer authorizing the purchase at wholesale and the taxpayer is liable for the taxes imposed by this chapter with respect to the gross proceeds of sale, or sales price, of the property withdrawn, used or consumed by the taxpayer within this State.

### **CERTIFICATE UNDER SECTION 58-25-80**

(50) Transit authorities are exempt from any state or local ad valorem, income, sales, fuel, excise, or other use taxes or other taxes from which municipalities and counties are exempt.

### **CERTIFICATE UNDER SECTION 44-96-160 (V) (I)**

- (96) A motor carrier, which purchases lubricating oils not for resale used in its fleet, is exempt from the solid waste fee. The motor carrier must:
- (a) have maintenance facility to service its own fleet and properly store waste oil for recycling collections;
  - (b) have on file with the Environmental Protection Agency the existence of storage tanks for waste oil storage;
  - (c) maintain records of the dispensing and servicing of lubrication oil in the fleet vehicles; and
  - (d) have a written contractual agreement with an approved waste oil hauler.

### **Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

Website:  
[www.dor.sc.gov](http://www.dor.sc.gov)  
**Allow 45 Days to  
Process**